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BEAUREGARD PARISH SCHOOL BOARD

SCHOOL ACTIVITY FUNDS

For the Year Ended June 30, 1998

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Release Date FEB 24 1999

**SCHOOL ACTIVITY FUND
BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana**

**FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT
AS OF AND FOR THE YEAR ENDED June 30, 1997**

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INDEPENDENT AUDITOR'S REPORT

Honorable Frances Jouban, President and Members of the
Beauregard Parish School Board
DeRidder, Louisiana

I have audited the accompanying Fiduciary Fund - School Activity Accounts of Beauregard Parish School Board as of June 30, 1998. These accounts are the responsibility of the Board's Management. My responsibility is to express an opinion on this accounts based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the Fiduciary Fund - School Activity Accounts of Beauregard Parish School Board is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Fiduciary Fund - School Activity Accounts. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. I believe that our audit provides a reasonable basis for our opinion.

As described at Note 1, the Financial Statements of the School Activity Funds are maintained on the Cash Basis which is another comprehensive basis of accounting.

In my opinion, the Fiduciary Fund - School Activity Accounts of Beauregard Parish School Board referred to above presents fairly, in all material respects, the Fiduciary Fund - School Activity Accounts of Beauregard Parish School Board as of June 30, 1998, in conformity with the cash basis of accounting.

Gleen O. Everhart

December 7, 1998, except for Note G, as to which the date is December 10, 1998.

BEAUREGARD VOCATIONAL CENTER
School Activity
Beauregard Parish School Board
DeRidder, Louisiana

Statement of Assets, Liabilities, and Fund Balance
June 30, 1998

ASSETS

Cash \$ 4,903

TOTAL ASSETS \$ 4,903

LIABILITIES AND FUND BALANCE

Liabilities \$ 0

Fund Balances

General Fund 4,903

TOTAL FUND BALANCE 4,903

TOTAL LIABILITIES AND FUND BALANCE \$ 4,903

BEAUREGARD VOCATIONAL CENTER
 School Activity
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND RESTRICTED ACCOUNTS
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 June 30, 1998

<u>ACCOUNTS</u>	Operating Operating Account	Revenue	Restricted Accounts	Expenditures
Greenhouse	\$	1,619	\$	2,340
Carpentry		2,004		2,491
Welding		169		501
Engine Repair		0		24
Catering		1,441		1,441
Interest		118		0
		<u>5,351</u>		<u>6,797</u>
TOTALS				
EXCESS EXPENDITURES OVER RECEIPTS				(1,446)
BEGINNING BALANCE				<u>6,349</u>
ENDING BALANCE			\$	<u><u>4,903</u></u>

CARVER ELEMENTARY SCHOOL
School Activity
Beauregard Parish School Board
DeRidder, Louisiana

Statement of Assets, Liabilities, and Fund Balance
June 30, 1998

ASSETS

Cash	\$	16,178
Cash in Savings		6,763
TOTAL ASSETS	\$	22,941

LIABILITIES AND FUND BALANCE

Liabilities	\$	0
Fund Balances		
General Fund		13,344
Restricted Fund		9,597
TOTAL FUND BALANCE	\$	22,941

CARVER ELEMENTARY SCHOOL
 School Activity
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND RESTRICTED ACCOUNTS
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 June 30, 1998

	General Accounts	Restricted Accounts
REVENUES	\$	\$ 1,903
Faculty Fund	2789	
Book Fair		31,799
Carver PTO		421
Field Trips		5,944
Accelerated Reading		5,596
State Funds	63	
Lost Textbooks	88	
Maintenance	3,137	
Spring Pictures	1,950	
Group Pictures	5,076	
Fall Pictures	3,200	
Teacher Allotment	3,857	
School Supply	0	
Office Supply	3,996	
Student Fees	420	
Interest - City Savings	325	
Interest - Lamp	3,347	
Christmas Pictures		
Total Revenue	28,248	45,663

The accompanying notes are an integral part of these statements.

CARVER ELEMENTARY SCHOOL
 School Activity
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND RESTRICTED ACCOUNTS
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 June 30, 1997

Continued

	General Accounts	Restricted Accounts
EXPENDITURES		
Book Fair	1,961	
Cable	68	
Maintenance	793	
Lost Textbooks	60	
Christmas Pictures	1,942	
Spring Pictures	2,234	
Group Pictures	1,305	
Fall Pictures	3,419	
Teacher Allotment	3,200	
School Supply	2,090	
Office Supply	842	
Student Fees	2,688	
Telephone	2,798	
Lost Library Books		
State Funds		5,596
Faculty Fund		1,661
Carver PTO		27,888
Field Trips		506
Accelerated Reading		5,350
Concessions		2,932
Total Expenditures	23,400	43,933
EXCESS RECEIPTS OVER DISBURSEMENTS	4,848	1,730
BEGINNING BALANCE	8,496	7,867
ENDING BALANCE	\$ 13,344	\$ 9,597

The accompanying notes are an integral part of these statements.

DERIDDER HIGH SCHOOL
School Activity
Beauregard Parish School Board
DeRidder, Louisiana

Statement of Assets, Liabilities, and Fund Balance
June 30, 1998

ASSETS

Cash \$ 107,896

TOTAL ASSETS \$ 107,896

LIABILITIES AND FUND BALANCE

Liabilities \$ 0

Fund Balances

General Fund 13,599

Athletic Fund 21,348

Restricted Fund 72,949

TOTAL FUND BALANCE 107,896

TOTAL LIABILITIES AND FUND BALANCE \$ 107,896

DERIDDER HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND ATHLETIC ACCOUNTS
 Statement of Cash Receipts,, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

	General Accounts	Athletic Accounts
REVENUES		
Concession	\$ 33,687	
Driver's Education	9,900	
Student Fees	6,467	
Interest	2,587	
Lost Books	443	
Maintenance & Operations	4,994	
Instructional Materials & Supplies	2,455	
Other Fees	2,477	
Office Supplies	340	
Administration - Other	9	
Pictures	9,331	
Telephone	7,945	
Instruct Allot-Teach	6,150	
Lost Locks	35	
Purchase - Service	561	
Bus Rental	117	
Investment - Interest	939	
Auto Weather Service	111	
Coca Cola	1,744	
Baseball		15,927
Basketball - Boys		9,269
Basketball - Program		1,145
Basketball - Girls		6,521
Football		58,498
Golf		2,231
Softball		3,756
Soccer		6,840
Tennis		4,078
Track - Boys		1,832
Dragon Relays		2,140
Track - Girls		2,646
XCMet - 95		1,195
Transfer Concessions		141
District 4-A School Dues		2,948
District Dues Members		1,037
Training Supplies		366
	90,292	120,570

The accompanying notes are an integral part of these statements.

DERIDDER HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND ATHLETIC ACCOUNTS
 Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

Continued

EXPENDITURES	General Accounts	Athletic Accounts
Concession	24,321	
Computer Supplies	289	
Driver's Education	10,050	
Lost Books	443	
Miscellaneous	59	
Maintenance & Operations	7,272	
Instructional Materials & supplies	4,532	
Other Fees	57	
Office Supplies	5,494	
Administration - Other	2,878	
Pictures	5,203	
Telephone	9,227	
Administration - Travel	2,251	
Transfer	1,468	
Instruct Allot-Teach	6,150	
Lost Locks	5	
Purchase -Service	8,383	
Bus Rental	107	
Auto Weather Service	255	
Coca Cola	846	
Baseball		12,098
Basketball - Boys		11,994
Basketball - Program		1,145
Basketball - Girls		5,287
Football		59,643
Football Investment		4,000
Golf		2,737
Softball		5,185
Soccer		8,216
Tennis		3,237
Track - Boys		2,041

The accompanying notes are an integral part of these statements.

DERIDDER HIGH SCHOOL

Schedule C-2 Continued

Dragon Relays		2,340
Track - Girls		2,646
XCMeet - 95		1,197
Volleyball		45
District 4-A School Dues		1,387
Training Supplies		602
TOTAL EXPENDITURES	89,290	123,800
EXCESS RECEIPTS OVER DISBURSEMENTS	1,002	(3,230)
BEGINNING BALANCE	12,597	24,577
ENDING BALANCE	\$ 13,599	\$ 21,347

The accompanying notes are an integral part of these statements.

DERIDDER HIGH SCHOOL
School Activity Fund
Beauregard Parish School Board
DeRidder, Louisiana

RESTRICTED ACCOUNTS
Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
For the Year Ended June 30, 1998

Continued

Account Title	Revenue	Expenditures
Art	1,381	1,070
Band-Dragon Cards	6,304	4,861
Band	7,492	7,493
Band-Spring Trip	4,020	4,020
Band-Shirts	345	345
Band-Cleaning Uniforms	585	487
Band-Calendar Sales	2,611	2,611
Band-Guard	2,732	2,316
BETA	6,737	6,582
Biology	2,935	2,857
Biology II	40	99
Business Dept-Harris	0	28
Business Dept-Storer	64	64
Business Dept-Fundraiser	0	1
Business-Hinson	0	97
Cheerleaders-Varsity	15,528	15,394
Chemistry Lab	1,465	1,646
English	2,152	614
FBLA	5,778	5,555
FFA	7,069	6,799
FHA	2,481	2,090
French Club	1,443	1,640
Industrial Arts	770	604
Interact	1,525	1,283
J.V.Cheerleaders	8,504	8,184
Jr. Civitan	250	427
Juniorettes	1,987	2,062
Key Club	1,595	1,329

The accompanying notes are an integral part of these statements.

• DERIDDER HIGH SCHOOL

Schedule C-3 Continued

Leo Club	10	119
Library	2,683	2,343
National Honor Society	876	515
P.E.	3,565	2,924
Physical Science	1,325	1,371
Physics	657	578
Prom	3,273	2,781
Rodeo Club	1,908	2,005
SADD	765	728
Senior	629	632
Social Studies	0	9
Speech Class	658	492
Student Council	17,712	15,519
SGA - Scholarship	0	500
SGA-Beautification	68	0
Field Trips	10	10
Home Economics	770	1,013
Self Contain Special Ed	7,542	7,757
Annual	15,700	16,703
Band Booster	4,667	1,090
Band Booster/Concession	18,910	18,910
Band Booster/Festival	22,213	21,954
Athletic Boosters	6,673	6,018
Quiz Bowl	430	293
Banquet Fund	792	792
Faculty Fund	2,741	2,744
Club-4H	0	60
Jazz Club	355	380
Student Recognition	2,564	2,560
Spanish Club	2,406	2,287
Foreign Club	9,409	7,354
Employee Withholding	1,041	1,041
Girls' Choir	0	75
Varsity Choir	807	814
Choir Talent Show	0	226
Role Models	117	106
Fine Arts	310	310
JROTC	9,773	8,802

DERIDDER HIGH SCHOOL

Schedule C-3 Continued

HOSA-Convention Fund	0	50
HOSA	132	0
Nursing Assistant	915	761
State Fund - Teacher	11,556	11,556
	<u>239,755</u>	<u>224,740</u>
EXCESS RECEIPTS OVER DISBURSEMENTS		15,015
BEGINNING BALANCE		57,934
ENDING BALANCE		<u>\$ 72,949</u>

DERIDDER JR. HIGH SCHOOL
 School Activity
 Beauregard Parish School Board
 DeRidder, Louisiana

Statement of Assets, Liabilities, and Fund Balance
 June 30, 1998

ASSETS

Cash	\$	104,573
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TOTAL ASSETS	\$	104,573
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LIABILITIES AND FUND BALANCE

Liabilities	\$	0
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Fund Balances

General Fund		34,302
Athletic Fund		28,949
Restricted Fund		41,322

TOTAL FUND BALANCE		104,573
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TOTAL LIABILITIES AND FUND BALANCE	\$	104,573
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DERIDDER JR. HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND ATHLETIC ACCOUNTS
 Statement of Cash Receipts and Disbursements
 For the Year Ended June 30, 1998

	General Accounts	Athletic Accounts
REVENUES		
Earnings on Investments	3,062	375
General Fees	4,609	
Maintenance Repair		202
Basketball Tickets		4,543
Concession	46,964	
Football Ticket Sales		5,540
Track Ticket Sales		355
School Pictures	8,299	
Lost Textbooks	825	
P. E. Sales	5,316	
P. E. Rentals	637	
Scholastic Books	1,958	
Sat. Detention	950	
96-97 Science Fee	2	
Office-supply/Material	1,419	
Admin-Travel	270	
Phone-Oper/Maint	1,680	
Social Studies	75	
Field Trip	1,263	
Print Shop	223	

DERIDDER JR. HIGH SCHOOL

Schedule D-1 Continued

	<u>General Accounts</u>	<u>Athletic Accounts</u>
REVENUES		
Science Fee	11,846	
World of Technology	1,154	
Reading	<u>1,626</u>	
	<u>92,178</u>	<u>11,015</u>

DERIDDER JR. HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND ATHLETIC ACCOUNTS
 Statement of Cash Receipts and Disbursements
 For the Year Ended June 30, 1998

Continued

<u>EXPENDITURES</u>	<u>General Accounts</u>	<u>Athletic Accounts</u>
General Fees	\$ 100	\$
Earnings on Investment	1,680	
Concessions	28,246	
School Pictures	5,709	
Lost Books	825	
P. E. Sales	5,316	
P. E. Rentals	617	
Maintenance and Repairs		387
Scholastic Books	1,460	
Saturday Detention	921	
Cable	18	
Office Supplies	5,773	
Teacher Inservice	130	
Admin. Equipment	923	
Admin. Travel	1,293	
Admin. Other	839	
Phone	4,841	45
Maintenance Contract	69	
Social Studies	75	
Field Trip	1,080	
Print Shop	199	
Science Fee	10,595	
World of Technology	586	
Reading	1,350	

The accompanying notes are an integral part of these statements.

DERIDDER JR. HIGH SCHOOL

Schedule D-2 Continued

	General Accounts	Athletic Accounts
EXPENDITURES		
Track Ticket Sales		478
Basketball Tickets		4,837
Football Tickets		5,623
TOTAL EXPENDITURES	72,645	11,370
EXCESS RECEIPTS OVER DISBURSEMENTS	19,533	(355)
BEGINNING BALANCE	14,769	29,304
BALANCE AT END OF YEAR	\$ 34,302	\$ 28,949

The accompanying notes are an integral part of these statements.

DERIDDER JR. HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

RESTRICTED ACCOUNTS
 Statement of Cash Receipts, Disbursements, and Changes in Fund Balance
 For the Year Ended June 30, 1998

Continued

Account Title	Revenue	Expenditures
Annual	\$ 5,347	\$ 5,356
Art Club	2,864	2,884
Art Fund	1,573	1,500
Athletic Boosters	5,762	5,029
Band Fund	2,338	3,314
Band Booster	28,087	25,057
Beta	4,835	3,681
Cheerleaders	10,888	8,262
Choir	203	657
Computer Literacy	937	1,948
ComputerMath	500	544
Home Living	1,277	1,310
Hospital Investment	70	0
Library Fund	295	1,314
Peer Leaders	1,099	1,453
Staff Fund	1,948	2,002
Student Council	10,104	10,207
Student Recognition	97	479
Club-4H	111	0
Music Appreciation	156	(24)
Dance Line	1,615	2,905
Science Fee	0	1,150
Environment Club	786	604
Botanical Pond	2,127	2,127
Teacher Allotment BPSB	4,425	4,345
Teacher Allotment - State	8,575	8,575
Cheer-Tampa Trip	120	120
Gifted School Store	4,469	3,435

The accompanying notes are an integral part of these statements.

DERIDDER JR. HIGH SCHOOL
Schedule D-3 Continued

Account Title	Revenue	Expenditures
National History Day	26	147
Registration 1997-1998	0	6,520
Registration 1998 - 1999	6,753	0
TOTALS	107,387	104,901
EXCESS RECEIPTS OVER DISBURSEMENTS		2,486
BEGINNING BALANCE		38,836
ENDING BALANCE		\$ 41,322

The accompanying notes are an integral part of these statements.

EAST BEAUREGARD HIGH SCHOOL
School Activity
Beauregard Parish School Board
DeRidder, Louisiana

Statement of Assets, Liabilities, and Fund Balance
June 30, 1998

ASSETS

Cash	\$	52,423
TOTAL ASSETS	\$	52,423

LIABILITIES AND FUND BALANCE

Fund Balances

General Fund	\$	5,761
Athletic Fund		3,278
Restricted Fund		43,384
TOTAL FUND BALANCE		52,423
TOTAL LIABILITIES AND FUND BALANCE	\$	52,423

EAST BEAUREGARD HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND ATHLETIC ACCOUNTS
 Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

	General Accounts	Athletic Accounts
REVENUES		
Concessions	\$ 16,815	\$
Pictures	1,380	
Student Fee/Handbook	3,595	
Administration Supply	366	
Administration Telephone	3,014	
Wkbks., Paper, Test Fee	5,935	
Instruction Supplies	6	
Interest	1,603	
Dividend	35	
Vandalism	126	
O/M Supplies, Locks	2,130	
Teacher allot-BPSB	5,350	
Driver Education	3,900	
Louisiana Supply	11,771	
ID Cards	225	
Group Pictures	3,819	
Spring Portraits	9,365	
Football		28,447
Basketball		22,620
Baseball		4,251
Softball		10,952
Track		2,355
Total Revenue	69,435	68,625

EAST BEAUREGARD. HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND ATHLETIC ACCOUNTS
 Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

Continued

	General Accounts	Athletic Accounts
EXPENDITURES		
Concessions	\$ 12,945	\$
Administration Supply	5,251	
Administration Telephone	4,791	
Administration Travel	92	
Postage	1,410	
Wkbks., Paper, Test Fee	6,156	
Instruction Supplies	1,581	
Instruction Travel	352	
Instruction Telephone	148	
Assembly/Dues	80	
Interest	28	
O/M Supplies, Locks	4,060	
Contracted Services	100	
Entertainment Supply	288	
Teacher allot-BPSB	5,350	
Driver Education	3,900	
Administration Dues	722	
Awards/Programs, Etc.	254	
Louisiana Supply	11,771	
Group Pictures	2,534	
Spring Portraits	6,238	
Football		29,072
Basketball		22,254
Baseball		1,760

EAST BEAUREGARD HIGH SCHOOL
Schedule E-2 Continued

Softball		10,070
Track		2,247
TOTAL	68,051	65,403
DISBURSEMENTS OVER REVENUE	1,384	3,222
BALANCE AT BEGINNING OF YEAR	4,377	56
BALANCE AT END OF YEAR	\$ 5,761	\$ 3,278

EAST BEAUREGARD HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

RESTRICTED ACCOUNTS

Statement of Revenues, Expenditures, and Changes in Account Balance - Cash Basis
 For the Year Ended June 30, 1997

Account Title	Revenue	Expenditures
Senior Class	\$ 812	\$ 855
Junior Class	747	654
Sophomore Class	2,189	1,611
Freshman Class	1,777	2,245
Annual Staff	15,075	13,351
Art	1,009	936
Athletic Booster	28,867	28,818
Auxillary Corp	552	622
Band	9,091	9,192
Band Booster	9,516	8,978
Beta Club	1,467	2,084
Business	0	70
Cheerleader	6,475	5,412
Elementary P.E.	200	183
English Workbook	519	361
FBLA	1,750	1,197
FFA	3,744	3,971
FHA	6,029	5,802
French	1,932	1,689
JH Cheerleader	5,000	4,012
Library	4,824	5,039
HS P.E.	2,191	2,059
PTO	0	10
Science Club	3,546	2,986
Social Committee	3,269	2,689
Student Council	2,644	2,471
Student Incentive	8,653	8,655
T-Team	3,221	1,973
Senior 4H	104	59
Jr. 4H	58	69
Elementary 4H	154	62
Drama Club	854	770

The accompanying notes are an integral part of these statements.

EAST BEAUREGARD HIGH SCHOOL

Schedule E-3 Continued

Account Title	Revenue	Expenditures
Grade 5 Science	\$ 2,000	1,752
Kindergarten Supply	55	36
School Pride Fund	1,161	1,166
Pizza Card Sales	200	633
Memorial Bench Fund	100	816
Grade 1 Fund	1,245	1,143
Homebound Books	43	0
Gifted Class	184	330
Basketball Camp	2,318	3,035
Letter Jacket Fund	4,817	983
Lost Textbooks	147	322
Act. Bus Use/Maint.	3,680	1,328
Grant Funds	0	215
Tea Fund	149	240
Jr. ROTC	1,844	1,294
BPSB Insurance	1,110	1,110
Pre-School Fund	64	64
Field Trip Insurance	93	93
Cinderella	952	952
ACT Workshop	120	120
Education FundRaiser	126	(98)
Choir	901	829
Grade 6	735	728
Grade 8	73	70
TOTALS	148,386	136,046
REVENUE OVER DISBURSEMENTS		12,340
BALANCE AT BEGINNING OF YEAR		31,044
BALANCE AT END OF YEAR		\$ 43,384

The accompanying notes are an integral part of these statements.

HYATT HIGH SCHOOL
 School Activity
 Beauregard Parish School Board
 DeRidder, Louisiana

Statement of Assets, Liabilities, and Fund Balance
 June 30, 1998

ASSETS

Cash	\$	24,958
TOTAL ASSETS	\$	24,958

LIABILITIES AND FUND BALANCE

Liabilities	\$	0
Fund Balances		
General Fund		7,594
Athletic Fund		2,730
Restricted Accounts		14,634
TOTAL FUND BALANCE		24,958
TOTAL LIABILITIES AND FUND BALANCE	\$	24,958

HYATT HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND ATHLETIC ACCOUNTS
 Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

	Operating Account	Athletic Accounts
REVENUES		
Concessions	\$ 6,193	\$
Pictures	334	
Carnival	7,721	
Student Fees	2,152	
Interest	949	
Operation/Maintenance	135	
Teacher Allocation	1,700	
Administration Telephone	1,269	
Inst. Supplies	449	
Snack Time	685	
Administration Supplies	1,347	
Basketball (High)		17,926
Basketball (Jr. High)		2,009
Total Revenue	22,934	19,935

HYATT HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND ATHLETIC ACCOUNTS
 Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

Continued

	<u>General Accounts</u>	<u>Athletic Accounts</u>
EXPENDITURES		
Concessions	\$ 4,481	\$
Pictures	145	
Carnival	2,478	
Student Fees	1,635	
Interest		
Operation/Maintenance	2,281	
Teacher Allocation	1,700	
Administration Telephone	4,440	
Inst. Supplies	2,172	
Snack time	305	
Administration Supplies	3,826	
Administration Travel	613	
Entertainment	237	
Basketball (High)		18,830
Basketball (Jr. High)		1,733
TOTAL EXPENDITURES	<u>24,313</u>	<u>20,563</u>
EXCESS EXPENDITURES OVER REVENUE	(1,379)	(628)
BEGINNING BALANCE	8,973	3,358
ENDING BALANCE	\$ <u>7,594</u>	\$ <u>2,730</u>

HYATT HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

RESTRICTED ACCOUNTS
 Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

Account Titles	Revenues	Expenditures
JR/SR Classes	\$ 4,487	\$ 4,149
K-3 Classes	1,609	1,644
Library Club	2,717	1,956
FHA	3,363	3,319
FFA	4,000	4,239
FBLA	397	251
Annual Staff	3,468	3,427
Athletic Booster	1,551	14
Student Incentive	2,398	2,377
Student Council	504	679
Social Committee	819	850
Sr. 4-H	135	146
JH 4-H	2,401	2,214
Elementary 4-H	376	241
PTO	12	283
Activity Bus Use	0	68
Youngblood Scholar	500	0
Alumni Association	0	1,093
Lost/Damage Text	46	46
State supplies	2,077	2,077
Field Insurance	74	74
Athletic Fees	460	460
TOTALS	31,394	29,607
EXCESS RECEIPTS OVER DISBURSEMENTS		1787
BEGINNING BALANCE		12,847
ENDING BALANCE		\$ 14,634

The accompanying notes are an integral part of these statements.

K. R. HANCHEY ELEMENTARY SCHOOL
School Activity
Beauregard Parish School Board
DeRidder, Louisiana

Statement of Assets, Liabilities, and Fund Balance
June 30, 1998

ASSETS

Cash	\$	23,490
TOTAL ASSETS	\$	23,490

LIABILITIES AND FUND BALANCE

Liabilities	\$	
Fund Balances		
General Fund		16,333
Restricted Fund		7,157
TOTAL FUND BALANCE		23,490
TOTAL LIABILITIES AND FUND BALANCE	\$	23,490

K. R. HANCHEY ELEMENTARY SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND RESTRICTED ACCOUNTS
 Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

	General Account	Restricted Accounts
REVENUES		
Cable TV	\$ 10	
Miscellaneous	84	
Interest	445	
Maintenance Expense	721	
Office Supplies	25	
Registration	190	
Sales	15,470	
Teacher Supply	8,636	
Telephone	1,863	
Teacher Allotment	3,650	
Interest-LAMP	594	
Staff Fund		869
PS Mini Olympics		50
M & M		491
Library		5,041
Folk Life Grant		910
PTO		12,223
BPSB Allocations		2,972
Grant - Marsalise		478
Trip Insurance		241
Field Trip		3,027
State Teacher Allocation		6,732
	31,688	33,034

K. R. HANCHEY ELEMENTARY SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND RESTRICTED ACCOUNTS
 Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

	Continued	
	General Fund	Restricted Fund
EXPENDITURES		
Cable TV	\$ 170	\$
Miscellaneous	242	
Maintenance Expense	949	
Office Supplies	1,836	
Postage	248	
Sales	12,485	
Teacher Supply	6,628	
Telephone	2,102	
Travel Expense	408	
Teacher Allotment	3,601	
Staff Fund		2,052
PS Mini Olympics		35
M & M		333
Library		6,037
PTO		11,869
BPSB Allocations		3,033
Grant - Marsalise		478
Trip Insurance		241
Field Trip		2,921
State Teacher allocation		6,732
	28,669	33,731
EXCESS RECEIPTS OVER DISBURSEMENTS	3,019	(697)
BEGINNING BALANCE	13,312	7,852
ENDING BALANCE	\$ 16,331	\$ 7,155

The accompanying notes are an integral part of these statements.

MERRYVILLE HIGH SCHOOL
School Activity
Beauregard Parish School Board
DeRidder, Louisiana

Statement of Assets, Liabilities, and Fund Balance
June 30, 1998

ASSETS

Cash	\$	49,283
Cash in Savings		
TOTAL ASSETS	\$	49,283

LIABILITIES AND FUND BALANCE

Liabilities

Fund Balances

General Fund	\$	423
Athletic Fund Balance		825
Restricted Fund		48,035
TOTAL FUND BALANCE	\$	49,283

MERRYVILLE HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND ATHLETIC ACCOUNTS
 Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

	<u>General Accounts</u>	<u>Athletic Accounts</u>
REVENUES		
School Board Loan	\$ 28,213	\$
General Fund Control	3,418	
Admin. Dues & Fees	2,566	
Postage Expenditure	1,240	
Office Supply Expenditure	2,568	
Telephone Expense	5,796	
Driver's Ed. Fees	3,450	
Instructional	644	
School Pictures	4,742	
Teacher \$100	2,164	
Now Interest	228	
Athletic Insurance	250	
School Insurance	150	
Lost Textbooks	170	
Library Fund	1,019	
Operation & Maint.	4,306	
Activity Bus	3,139	
QSM Grant	992	
School Restituion	48	
Field Trip Insurance	166	
ACT/PSAT Fee	141	
Student Field Trips	212	
Athletic Incentive		235
V Boys Basketball		1,877
V Girls Basketball		4,164
Jr Hi Boys Basketball		378
Jr. Hi Girls Basketball		759
Concession V Basketball		3,467
Concession Jr Hi Basketball		328

• **MERRYVILLE HIGH SCHOOL**
 Schedule II - I

	<u>General Accounts</u>	<u>Athletic Accounts</u>
REVENUES		
Baseball		3,092
Softball		4,382
Softball Concession		1,531
Baseball Concession		1,586
Varsity Football		11,628
Jr. H. Football		422
Jr. H. Football Concessions		144
Boys Track		481
Girls Track		481
Athletic Gate		23,499
Varsity Football Concession		3,494
Gym Concessions		19,883
Athletic Banquet		1,370
	
Total Revenue	<u>65,622</u>	<u>71,993</u>

MERRYVILLE HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND ATHLETIC ACCOUNTS
 Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

	Continued	
	General Accounts	Athletic Accounts
EXPENDITURES		
School Board Loan	\$ 12,413	\$
General Fund Control	9,043	
Admin. Dues & Fees	2,566	
Postage Expenditure	1,240	
Office Supply Expenditure	2,554	
Telephone Expense	5,721	
Driver's Ed. Fees	3,450	
Instructional	517	
School Pictures	4,658	
Teacher \$100	2,164	
Athletic Insurance	250	
School Insurance	150	
Lost Textbooks	119	
Library Fund	747	
Operation & Maint.	3,995	
Activity Bus	2,294	
QSM Grant	992	
School Restitution	46	
Field Trip Insurance	166	
ACT/PSAT Fee	142	
Student Field Trips		
V Boys Basketball		1,785
V Girls Basketball		3,930
Jr Hi Boys Basketball		378
Jr. Hi Girls Basketball		734
Concession V Basketball		3,467
Concession Jr Hi Basketball		328

MERRYVILLE HIGH SCHOOL

Schedule II - 1

	General Accounts	Athletic Accounts
EXPENDITURES		
Baseball		3,092
Softball		4,382
Softball Concession		1,531
Baseball Concession		1,586
Varsity Football		11,568
Jr. H. Football		422
Jr. H. Football Concessions		145
Boys Track		481
Girls Track		481
Athletic Gate		23,499
Varsity Football Concession		3,496
Gym Concessions		19,709
Athletic Banquet		1,362
Lift-a-Thon & Poster		
Total Expenditures	\$ 53,227	\$ 82,376
EXCESS REVENUE OVER EXPENDITURES	12,395	(10,383)
BEGINNING BALANCE	(11,972)	0
ENDING BALANCE	\$ 423	\$ (10,383)

Note 1 - School Board Loan:

Balance 7/1/98	Amount Borrowed	Amount Repaid	Balance 6/30/98
- 0 -	\$ 28,213	\$ 12,413	\$ 15,800

MERRYVILLE HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

RESTRICTED ACCOUNTS

Statement of Revenues, Expenditures, and Changes in Account Balance - Cash Basis
 For the Year Ended June 30, 1997

Account Title	Revenue	Expenditures
Class of 2000	\$ 992	\$ 234
Class of 1999	1,387	1,630
Class of 1998	1,463	1,058
Class of 1997	340	1,026
Class of 2001	525	0
Special Olympics	907	907
Jr. High Beta Club	1,224	1,266
FFA	7,273	6,945
Beta Club	1,399	1,328
Elementary 4-H Club	16	39
Jr. High 4-H Club	19	41
High School 4-H Club	(22)	22
FBLA	2,420	1,985
FHA	2,289	2,385
Peer Leader Club	1,839	1,923
Student Council	2,983	3,046
Speech-Drama Club	243	328
Jr./Sr Rings & Invitations	7,227	7,224
Band Boosters	2,399	1,450
Band Flag Corp	60	0
Yearbook Fund	16,601	14,838
PTO	8,587	9,893
Jr. High cheerleaders	6,187	4,074
Varsity Cheerleaders	11,623	8,539
Snack Program	5,363	3,832
Staff Fund	8,461	7,356
Panther Booster club	1,421	1,740
Student Incentive	819	819
MHS Coronation Comm.	1,216	1,014
Foreign Language	342	536
Band Department	2,205	1,924

The accompanying notes are an integral part of these statements.

MERRYVILLE HIGH SCHOOL

Schedule H-3 Continued

Account Title	Revenue	Expenditures
Crusaders Club	242	62
J. E. Windham Invest	(880)	0
J. E. Windham Interest	1,958	1,000
Youth Garden Club	54	47
V Science-Nixon	803	798
Art Fees	935	924
English Department Fee - McNeilly	324	225
English Department Fee - Joslin	300	273
Home Ec Fee	818	751
PE Uniforms	721	721
Jr. High Science - Coward	183	183
High School Science - Robertson	290	170
Fine Arts Survey	71	71
Acelerated Reader	3,426	2,714
Extra Work Busdriver	3,119	3,119
Accelerated Plus	97	97
Teacher Parish Money	2,554	2,554
Hobbs Room Fees	50	32
Ashworth Room Fees	191	132
Sharp Room Fees	222	222
Thibodeaux Room Fees	212	131
Sittig Room Fees	279	279
Hieronymus Room Fees	458	402
Townley Room Fees	318	269
Joslin, K. Room Fees	267	239
Haves Room Fees	300	240
Whitman Room Fees	277	247
Feldes Room Fees	205	205
Reviel Room Fees	267	253
Nichols Room Fees	304	289
Singletery Room Fees	294	273
Corbett Room Fees	270	259
Deville, K Room Fees	194	184
Myers Room Fees	316	236
Norris Room Fees	204	203
Coward Room Fees	146	98
Workman Room Fees	98	98
Eaves, M Room Fees	234	218
Robertson Math Fees	2	0

The accompanying notes are an integral part of these statements.

• MERRYVILLE HIGH SCHOOL
Schedule H-3 Continued

Account Title	Revenue	Expenditures
Pickering Room Fees	244	220
Rachal Room Fees	20	0
Russell Room Fees	134	98
JROTC	378	315
Field Trips	1,276	1,276
Hobbs - State	184	184
Cole - State	184	184
Boudreaux - State	186	186
Froust - State	184	184
Sharp - State	184	184
Thibeaux - State	184	184
Sittig - State	184	184
Hieronymus M - State	184	184
Townley - State	184	184
Joslin - State	184	184
Havens - State	184	184
Whitman - State	184	184
Feldes - State	184	184
Pickering - State	184	184
Reviel - State	184	184
Rachal - State	184	184
Nichols - State	184	184
Singletery - State	184	184
Corbett - State	184	184
Deville K - State	184	184
Eaves - State	184	184
Norris - State	184	184
Cowart - State	184	184
Russell - State	184	184
Myers - State	184	184
Workman - State	184	184
Deville R - State	184	184
Nixon - State	184	184
Dew - State	184	184
Hieronymus D - State	184	184
McNamee - State	184	184
Hickman - State	184	184
Walling - State	184	184
Morel - State	184	184
Cooley - State	184	184
Joslin - State	184	184
McNeilly - State	184	184

The accompanying notes are an integral part of these statements.

• **MERRYVILLE HIGH SCHOOL**
Schedule H-3 Continued

Account Title	Revenue	Expenditures
Pickering Room Fees	244	220
Rachal Room Fees	20	0
Russell Room Fees	134	98
JROTC	378	315
Field Trips	1,276	1,276
Hobbs - State	184	184
Cole - State	184	184
Boudreaux - State	186	186
Froust - State	184	184
Sharp - State	184	184
Thibeaux - State	184	184
Sittig - State	184	184
Hieronymus M - State	184	184
Townley - State	184	184
Joslin - State	184	184
Havens - State	184	184
Whitman - State	184	184
Feldes - State	184	184
Pickering - State	184	184
Reviel - State	184	184
Rachal - State	184	184
Nichols - State	184	184
Singletery - State	184	184
Corbett - State	184	184
Deville K - State	184	184
Eaves - State	184	184
Norris - State	184	184
Cowart - State	184	184
Russell - State	184	184
Myers - State	184	184
Workman - State	184	184
Deville R - State	184	184
Nixon - State	184	184
Dew - State	184	184
Hieronymus D - State	184	184
McNamee - State	184	184
Hickman - State	184	184
Walling - State	184	184
Morel - State	184	184
Cooley - State	184	184
Joslin - State	184	184
McNeilly - State	184	184

The accompanying notes are an integral part of these statements.

MERRYVILLE HIGH SCHOOL
Schedule H-3 Continued

Account Title	Revenue	Expenditures
Osborn - State	184	184
Moses - State	184	184
Eaves - State	184	184
Robertson - State	184	184
Pharris - State	184	184
West - State	184	184
Lilley T - State	184	184
Pellerin - State	184	184
TOTALS	128,265	115,811
REVENUE OVER DISBURSEMENTS		12,454
BALANCE AT BEGINNING OF YEAR		35,581
BALANCE AT END OF YEAR		\$ 48,035

The accompanying notes are an integral part of these statements.

PINEWOOD ELEMENTARY SCHOOL
School Activity
Beauregard Parish School Board
DeRidder, Louisiana

Statement of Assets, Liabilities, and Fund Balance
June 30, 1998

ASSETS

Cash \$ 20,362

TOTAL ASSETS \$ 20,362

LIABILITIES AND FUND BALANCE

Fund Balances

General Fund \$ 14,657

Restricted Fund 5,705

TOTAL FUND BALANCE 20,362

TOTAL LIABILITIES AND FUND BALANCE \$ 20,362

PINEWOOD ELEMENTARY SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND RESTRICTED ACCOUNTS
 Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

	General Account	Restricted Accounts
REVENUES		
Spring Carnival	\$ 2,036	\$
Pictures	4,359	
Group Pictures	2,090	
Spring Pictures	1,864	
Pencil	384	
Post Office	3	
Music	973	
Yearbooks	3,342	
Chocolate Fund Raiser	7,162	
Power Cards	5,880	
Library	319	
Student Fees	5,683	
Lost Textbooks	138	
Maintenance	1,617	
Fun Run-PE	2,825	
Miscellaneous	8	
Teacher Allotment	3,780	
Telephone Reimbursement	2,448	
Teaching Aids	777	
Math-A-Thon	1,034	
Office supplies	1,420	
Interest - Checking	335	
Investment-Interest	524	
Extra Work Pay	2,337	
Field Trips/Activity	1,757	
Beauregard Fitness Meet	929	
Bookfair	3,951	
T-Shirt Fund Raiser	2,024	
Teacher's State Money	5,616	
Coke		1,784

The accompanying notes are an integral part of these statements.

PINEWOOD ELEMENTARY SCHOOL

Schedule I - 1 Continued

Choir		916
Science Club		9,384
Benevolent		963
Concession		13,811
Club - 4H		284
PTO Dues		575
Total Revenue	65,615	27,717

PINWOOD ELEMENTARY SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND RESTRICTED ACCOUNTS
 Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

Continued

	General Fund	Restricted Fund
EXPENDITURES		
Spring Carnival	\$ 926	\$
Pictures	2,912	
Group Pictures	1,588	
Spring Pictures	1,293	
Pencil	227	
Post Office	715	
Music	976	
Yearbooks	3,698	
Chocolate Fund Raiser	3,881	
Power Cards	3,607	
Library	40	
Lost Textbooks	127	
Maintenance	2,605	
Fun Run-PE	2,505	
Miscellaneous	1,667	
Teacher Allotment	3,780	
Telephone Reimbursement	2,268	
Teaching Aids	7,986	
Math-A-Thon	1,034	
Office supplies	4,308	
Travel Instructional	237	
Travel Administration	3,232	
Extra Work Pay	2,384	
Field Trips/Activity	1,757	
Beauregard Fitness Meet	929	
Bookfair	2,813	
T-Shirt Fund Raiser	1,968	
Teacher' s State Money	5,616	
Coke		1,838

The accompanying notes are an integral part of these statements.

PINEWOOD ELEMENTARY SCHOOL
Schedule I- 2 Continued

Choir		845
Science Club		9,781
Benevolent		1,008
Concession		11,839
Club - 4H		156
Total Expenditures	<u>65,079</u>	<u>25,467</u>
EXCESS RECEIPTS OVER DISBURSEMENTS	536	2,250
BEGINNING BALANCE	<u>14,120</u>	<u>3,455</u>
ENDING BALANCE	<u>\$ 14,656</u>	<u>\$ 5,705</u>

SINGER HIGH SCHOOL
 School Activity
 Beauregard Parish School Board
 DeRidder, Louisiana

Statement of Assets, Liabilities, and Fund Balance
 June 30, 1997

ASSETS

Cash	\$	20,404
TOTAL ASSETS	\$	20,404

LIABILITIES AND FUND BALANCE

Fund Balances

General Fund	\$	3,718
Athletic Fund		5,675
Restricted Fund		11,011
TOTAL FUND BALANCE		20,404
TOTAL LIABILITIES AND FUND BALANCE	\$	20,404

The accompanying notes are an integral part of these statements.

SINGER HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND ATHLETIC ACCOUNTS
 Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

	<u>General Accounts</u>	<u>Athletic Accounts</u>
REVENUES		
Concessions	\$ 11,192	\$
Carnival	6,382	
Interest	743	
Pictures	540	
Student Fees	4,790	
Adm Supplies	327	
Adm Telephone	3,045	
Adm. Travel	194	
Inst. Supply	2,124	
Operations/Maint	3,898	
Teacher Allocation	2,750	
Postage	55	
HS Basketball		22,987
Softball		89
Jr. High Basketball		3,087
Baseball		206
	36,040	26,369

SINGER HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND ATHLETIC ACCOUNTS
 Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

Continued

	<u>General Accounts</u>	<u>Athletic Accounts</u>
EXPENDITURES		
Concessions	\$ 8,749	\$
Carnival	4,766	
Student Fees	2,497	
Adm Supplies	1,109	
Adm Telephone	6,119	
Adm Travel	1,608	
Inst. Supply	5,147	
Inst. Travel	130	
Operations/Maint	4,277	
Teacher Allocation	2,750	
Entertainment	134	
Postage	981	
HS Basketball		19,156
Softball		185
Jr. High Basketball		4,363
Baseball		403
TOTAL EXPENDITURES	<u>38,267</u>	<u>24,107</u>
RECEIPTS (DISBURSEMENTS)	(2,227)	2,262
BEGINNING BALANCE	<u>5,945</u>	<u>3,413</u>
ENDING BALANCE	<u>\$ 3,718</u>	<u>\$ 5,675</u>

The accompanying notes are an integral part of these statements.

SINGER HIGH SCHOOL
School Activity Fund
Beauregard Parish School Board
DeRidder, Louisiana

RESTRICTED ACCOUNTS
Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
For the Year Ended June 30, 1997

Account Title	Revenue	Expenditures
Senior Class	\$ 360	\$ 446
Junior Class	1,697	1,687
Special Ed	4,228	4,079
Student Council	1,013	987
Beta Club	561	542
FHA	11,859	11,895
Student Incentive	110	1,188
Athletic Booster	53	150
Senior 4H	127	152
Jr. 4H	200	35
Elem 4H	117	106
FCA	15	0
FBLA	2,130	2,001
Rodeo	(15)	0
PTO	2,228	3,216
Spanish	641	749
SADD	0	0
FFA	5,192	4,820
Science	1,569	1,091
Cheerleader	88	88
Annual Staff	6,994	7,535
Social Committee	4,090	3,731
Grant	1,111	1,824
Activity Bus Rental	(458)	0
Library	1,820	1,720
Lost/Damaged Books	117	70
Brannon	357	357
Boswell-Carn	277	274
Cronce-Carn	501	501
Constance Carn	17	63
Gore	302	243

SINGER HIGH SCHOOL
Schedule J-3 Continued

Account Title	Revenues	Expenditures
Fortenot-Carn	45	45
Clark - Carn	221	221
Gross-Carn	17	34
Hudson-Carn	680	614
Irwin-Carn	0	62
Hyatt-Carn	489	504
Smith - Carn	59	59
LeBleu - Carn	541	613
Spears-Carn	137	136
Spikes-Carn	386	436
Vidrine - Carn	4	4
Whitman-Carn	357	317
Thibodeaux-Carn	50	0
Booster Club Jr. High	523	385
Extra Work	120	129
Insurance	330	0
State Money	4,565	4,565
Exceclerated Reader	769	0
	<u>56,594</u>	<u>57,674</u>
RECEIPTS OVER DISBURSEMENTS		(1,080)
BEGINNING BALANCE		<u>12,091</u>
ENDING BALANCE		\$ 11,011

SOUTH BEAUREGARD ELEMENTARY SCHOOL
 School Activity
 Beauregard Parish School Board
 DeRidder, Louisiana

Statement of Assets, Liabilities, and Fund Balances
 June 30, 1998

ASSETS

Cash	\$	22,405
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TOTAL ASSETS

	\$	22,405
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LIABILITIES AND FUND BALANCE

Liabilities	\$	
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Fund Balances		
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General Fund		13,421
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Restricted Fund		8,984
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TOTAL FUND BALANCE

		22,405
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TOTAL LIABILITIES AND FUND BALANCE

	\$	22,405
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SOUTH BEAUREGARD ELEMENTARY SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND RESTRICTED ACCOUNTS
 Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

	General Account	Restricted Accounts
REVENUES		
Concession	\$ 12,212	\$
Admin. Supplies	1,924	
Admin. Travel	5	
Admin. Telephone	910	
Pictures	13,234	
SBE Fund Raiser	14,618	
Plays & Assemblies	1,384	
Interest	588	
Teacher Alloc.	3,700	
State Teacher's Fund	7,334	
Yearbook		3,309
Social Committee		3,071
BETA		2,340
Music		1,024
Elem. 4H		268
Jump Rope - Heart		482
Math-A-Thon		2,094
Kindergarten Fund		141
Grade 1		1,171
Grade 3		816
Grade 4		1,196
Library		14,760
Special Ed		2,060
Textbooks		29
Johnson, Linda		474
Bourque, Janie		139
Savoy, Jennifer		415
Elsbury, Anjo		609

SOUTH BEAUREGARD ELEMENTARY SCHOOL

Schedule K-1 Continued

	General Account	Restricted Fund
REVENUE		
Ensminger, Nancy		313
Greene, Linda		341
Habetz, Andrea		168
Habactz, Debbie		197
Hale, Gloria		311
Hauser, Carol		900
Hoffpauir, Lisa		421
Hornsby, Nancy		212
Jackson, Martha		161
Johnson, Jacquelyn		1,139
Lambaer, Kindberly		805
Liles, Andrea		231
McBride, Linda		479
Moses, Ethel		734
Nelson, Sophia		168
Newman, Barbara		150
Ross, Dorothy		249
Shirley, Cindy		265
Moses, Shawna		238
Wear, Lorraine		160
Dubose, Virginia		64
Palmer, Paige		189
Willis, Carolina		7
Smart, Barbara		4
Cheer Fund		80
Donations		353
Total Revenue	55,909	42,737

SOUTH BEAUREGARD ELEMENTARY SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND RESTRICTED ACCOUNTS
 Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

Continued

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>
EXPENDITURES		
Concession	\$ 8,905	\$
Admin. Supplies	7,950	
Admin. Travel	289	
Admin. Telephone	2,402	
Instr. Supply	3,377	
Instr. Travel	34	
Pictures	8,279	
SBE Fund Raiser	10,039	
Oper/Main.	226	
Plays & Assemblies	1,680	
Parent Vol.	13	
Inservice Membership	330	
Teacher Alloc.	3,600	
State Teachers	7,334	
Student Incentive		33
Yearbook		2,998
Social Committee		4,473
BETA		2,245
Music		1,044
Elem. 4H		143
School Improvement		137
Jump Rope - Heart		482
Math-A-Thon		2,094
Kindergarten Fund		229
Grade 1		1,191
Grade 3		1,081
Grade 4		1,209
Library		12,535
Special Ed		2,064
Textbooks		13
Johnson, Linda		452

The accompanying notes are an integral part of these statements.

SOUTH BEAUREGARD ELEMENTARY SCHOOL

Schedule K-2 Continued

EXPENDITURES	General Fund	Restricted Fund
Bourque, Janie		294
Savoy, Jennifer		423
Elsbury, Anjo		600
Ensminger, Nancy		281
Greene, Linda		504
Habetz, Andrea		264
Habaetz, Debbie		171
Hale, Gloria		301
Hauser, Carol		981
Hoffpauir, Lisa		452
Hornsby, Nancy		216
Jackson, Martha		312
Johnson, Jacquelyn		1,146
Lambaer, Kindberly		826
Liles, Andrea		467
McBride, Linda		616
Moses, Ethel		744
Nelson, Sophia		337
Newman, Barbara		236
Ross, Dorothy		527
Shirley, Cindy		298
Moses, Shawna		234
Ware, Lorraine		308
DuBose, Virginia		56
Palmer, Paige		180
Willis, Caroline		21
Smart, Barbara		21
Cheerleader		(57)
Total Expenditures	54,458	43,182
EXCESS RECEIPTS OVER DISBURSEMENTS	1,451	(445)
BEGINNING BALANCE	11,970	9,429
ENDING BALANCE	\$ 13,421	\$ 8,984

The accompanying notes are an integral part of these statements.

SOUTH BEAUREGARD HIGH SCHOOL
 School Activity
 Beauregard Parish School Board
 DeRidder, Louisiana

Statement of Assets, Liabilities, and Fund Balance
 June 30, 1998

ASSETS

Cash	\$	76,544
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TOTAL ASSETS	\$	76,544
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LIABILITIES AND FUND BALANCE

Liabilities	\$	0
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Fund Balances

General Fund		15,875
Athletic Fund		27,481
Restricted Fund		33,188

TOTAL FUND BALANCE		76,544
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TOTAL LIABILITIES AND FUND BALANCE	\$	76,544
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SOUTH BEAUREGARD HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND ATHLETIC ACCOUNTS
 Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

	General Account	Athletic Accounts
REVENUES		
Canteen	\$ 43,601	\$
Pictures	7,725	
Guidance	90	
Student	5,133	
Workbook	2,770	
Field Trip	2,187	
PE Uniforms	4,027	
Activity Bus	3,668	
Interest	3,410	
Telephone Reimbursement	3,363	
Teacher \$100	3,800	
Office Supplies	749	
Computer Equipment	3,255	
Operation/Maintenance	6,895	
Lost Testbooks	55	
Teacher's State Money	8,642	
Boys Basketball		12,578
Girls Basketball		8,542
Boys Baseball		7,099
Girls Softball		8,180
Football		21,409
Boys & Girls Track		1,557
Jr. High Sports		4,707
General Athletic		3,365
Telephone		197
Jacket Deposits		2,078
Jacket Patches		1,899
	99,370	71,611
TOTAL REVENUE		

The accompanying notes are an integral part of these statements.

SOUTH BEAUREGARD HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

GENERAL AND ATHLETIC ACCOUNTS
 Statement of Cash Receipts, Expenditures, and Changes in Fund Balance
 For the Year Ended June 30, 1998

Continued

	<u>General Accounts</u>	<u>Athletic Accounts</u>
<u>EXPENDITURES</u>		
Canteen	\$ 37,412	\$
Pictures	6,465	
Guidance	85	
Student	4,410	
Workbook	2,773	
Field Trip	1,960	
PE Uniforms	3,985	
Activity Bus	3,130	
Telephone Reimbursement	6,203	
State Money	3,800	
Admin. Expense	1,971	
Office Supplies	1,451	
Computer Equipment	5,287	
Operation/Maintenance	11,830	
Miscellaneous	1	
Lost Testbooks	55	
Teacher's State Money	8,642	
Worker's Comp Time	2,918	
Boys Basketball		10,475
Girls Basketball		12,402
Boys Baseball		6,278
Girls Softball		8,001
Football		21,960
Boys & Girls Track		1,733
Jr. High Sports		7,073
General Athletic		3,575
Telephone		229

The accompanying notes are an integral part of these statements.

SOUTH BEAUREGARD HIGH SCHOOL
 Schedule L-2 Continued

	General Accounts	Athletic Accounts
EXPENDITURES		
Jacket Deposits		1,513
Jacket Patches		980
TOTAL EXPENDITURES	102,378	74,219
EXCESS RECEIPTS OVER EXPENDITURES	(3,008)	(2,608)
BEGINNING BALANCE	18,883	30,089
ENDING BALANCE	\$ 15,875	\$ 27,481

SOUTH BEAUREGARD HIGH SCHOOL
 School Activity Fund
 Beauregard Parish School Board
 DeRidder, Louisiana

RESTRICTED ACCOUNTS

Statement of Revenues, Expenditures, and Changes in Account Balance - Cash Basis
 For the Year Ended June 30, 1998

Account Titles	Revenues	Expenditures
Sr. Beta	\$ 2,992	\$ 2,872
Jr. Beta	6,032	6,043
FFA	12,828	12,714
FFA Metal	2,835	2,835
FHA	4,291	2,598
HS Cheer	4,489	4,916
JR Cheer	5,454	6,437
Band	3,335	3,060
Sr 4H	594	349
Jr 4H	126	59
Rodeo	0	32
Stu Council	10,839	8,264
Band Booster	46,988	44,301
Yearbook	12,120	12,689
Library	1,455	1,708
Staff Fund	7,673	7,686
Industrial Arts	1,276	1,125
Teacher/Student Reward	3,176	2,570
SADD	1,482	1,734
Special Ed	1,295	1,053
Class of 1998	281	2,580
English Fees	29	13
Home Ec. Lab	1,184	1,096
Jr. High Science	304	503
High School Science	1,486	1,831
Art-YACA	2,729	2,472
Driver Education	3,875	3,875
ROTC	1,433	1,221

The accompanying notes are an integral part of these statements.

SOUTH BEAUREGARD HIGH SCHOOL
 Schedule L-3 Continued

Account Titles	Revenues	Expenditures
Drama	2,493	1,552
Jr. Class	7,315	4,574
FBLA	800	651
Choir	654	646
Chess	150	45
OSM Math	1,000	1,000
Insurance	1,470	1,470
TOTAL	154,483	146,574
EXCESS RECEIPTS OVER EXPENDITURES		7,909
BEGINNING BALANCE		25,279
ENDING BALANCE		\$ 33,188

The accompanying notes are an integral part of these statements.

SCHOOL ACTIVITY FUNDS
BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1998

NOTE 1 - Summary of Significant Accounting Policies:

A. Reporting Entity

The Beauregard Parish School Board is the reporting entity of the Beauregard Public School System. The School Activity Funds are included in the Board's General-Purpose Financial Statement Fiduciary Fund - Agency Fund. The audit of these funds is presented in accordance with SAS 62 *Special Reports*.

B. Fund Accounts

The accounts are presented in the financial statements as follows:

General Operating Account

All receipts and expenditures that tend to benefit the general school population are recorded in the general fund.

Restricted Accounts

Athletic Accounts

Receipts that are restricted to the support of the athletic activities of the school are recorded in the athletic accounts. Disbursements from this account are restricted to the support of school athletic activities of the school.

Student Activity Accounts

Receipts that are restricted to a specific segment of the school population and not for the benefit of student body as a whole are recorded in the student activity accounts. Only disbursements for the benefit that specific segment may be made from these accounts.

C. Basis of Accounting

Basis of Accounting refers to when receipts and disbursements are recognized (recorded) and reported in the financial statements. Basis of Accounting also relates to when timing (dates) and measurements (valuation) are made, regardless of the measurement focus applied. The school activity funds are maintain on the *Cash Basis* which is another comprehensive basis of Accounting (OCBOA) as follows:

Note 1 - Continued

Receipts

Sales are recorded when the cash is received.

Interest income is recorded when earned.

All other receipts are recorded when cash is received.

Disbursements

Disbursements are recorded when the payment is made.

D. Cash and Cash equivalents

The School Board makes all deposits in accordance with state law. Under state law all deposits must be secured by federal deposit insurance and/or the pledge of securities owned by the bank. The Board considers all deposits of the school activity funds to be cash or cash equivalents.

E. Fund Balances

Except for the General Fund, the amounts listed as Fund Balance are officially reservations for a specified purpose.

F. Use of Estimates

The preparation of financial statements requires the use of estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

G. Subsequent to issuing the audit report on December 7, 1998, an overstatement of revenues and expenditures was discovered in the Merryville High School Report.